

entered  
784110

CERCLIS DATA ENTRY FORM

Site Name MONARCH Tile State AI

Enforcement Action: Consent Decree (CD) \_\_\_\_\_  
Administrative Order on Consent (AOC) \_\_\_\_\_  
Consent Agreement (CA) \_\_\_\_\_  
Decision Document (DD) X \_\_\_\_\_  
Referral \_\_\_\_\_  
Bankruptcy Referral \_\_\_\_\_  
Prospective Purchaser Agreement \_\_\_\_\_  
Other \_\_\_\_\_

#PRP(s)

Enforcement Activity: Ability to Pay \_\_\_\_\_  
Cashout \_\_\_\_\_  
DeMicromis \_\_\_\_\_  
DeMinimis \_\_\_\_\_  
Mixed Funding \_\_\_\_\_  
Other \_\_\_\_\_

Response Actions to be reimbursed: Removal X \_\_\_\_\_  
RI/FS \_\_\_\_\_  
Remedial Design \_\_\_\_\_  
Remedial Action \_\_\_\_\_  
Other \_\_\_\_\_

Legal Statute(s): 107 \_\_\_\_\_  
106 \_\_\_\_\_  
122(h) \_\_\_\_\_  
122(g) \_\_\_\_\_  
Other \_\_\_\_\_

Orphan Share: Past Costs Compensated \$ \_\_\_\_\_  
Future Costs Compensated \$ \_\_\_\_\_  
Amount Offered \$ \_\_\_\_\_

Past Cost To Be Reimbursed/ Written Off \$ 286,512.69

Cash Out Funds \$ \_\_\_\_\_

Does the Agreement contain Oversight? YES/NO

Ten Point: Amount Addressed \$ \_\_\_\_\_  
Amount Written Off \$ \_\_\_\_\_



**UNITED STATES ENVIRONMENTAL PROTECTION AGENCY**  
REGION 4  
ATLANTA FEDERAL CENTER  
61 FORSYTH STREET  
ATLANTA, GEORGIA 30303-8960

JUN 06 2000

**MEMORANDUM**

**SUBJECT:** Decision Not to Pursue Further Cost Recovery Action at the  
Monarch Tile Superfund Site  
Florence, Lauderdale County, Alabama. (EPA ID# ALD 067102301)

**FROM:** Ann Mayweather-Boyd, Enforcement Project Manager  
CERCLA Program Services

**THRU:** Anita L. Davis, Section Chief  
CERCLA Program Services

Franklin E. Hill, Chief  
Program Services Branch

**TO:** Richard D. Green, Director  
Waste Management Division

The purpose of this memorandum is to document the decision not to pursue a cost recovery action for the Monarch Tile Superfund Site (the "Site"), in Florence, Alabama. The past costs that will be written-off, as a result of this decision totals \$286,512.69.

**A. SITE DESCRIPTION**

The Monarch Tile Site is located at 834 Rickwood Road. The Site consist of two lots directly across from each other on Rickwood Road, at the intersection of Helton Drive in Florence, Lauderdale County, Alabama. The Site began operations as a tile manufacturing facility in 1954. The manufacturing of ceramic tile involved the use of materials containing hazardous substances, pollutants, and/or contaminants. Specifically, the application of glaze material to produce the finished tile product. The waste glaze, hereinafter referred to as "process wastewater", was delivered to a wastewater treatment system located at the Site.

Based on the findings from a report received from Ecology and Environment(E&E), on March 3, 1988, Monarch Tile, Inc., notified the Environmental Protection Agency (EPA) by letter of the presence of heavy metals present in drainage channels and wastewater ponds at the Site. Monarch Tile, Inc. expressed to EPA a desire to voluntarily perform response activities at the Site with EPA's

approval. In May of 1993, the Site was proposed for the National Priorities List (NPL), and in July 1998, the Site was de-listed from the NPL.

## **B. WORK AUTHORIZED AND CONDUCTED AND ASSOCIATED COSTS**

In October 1994, Monarch Tile, Inc. entered into an Administrative Order on Consent (AOC) for performance of a non-time critical removal action to address contaminated soils at the Site. In August of 1996, EPA selected a removal action alternative based on the Engineering Evaluation/Cost Analysis (EE/CA) prepared by Monarch Tile, Inc. Monarch Tile, Inc. also submitted a Removal Action Work Plan (RAP) detailing the activities to be conducted for implementation of the removal action. The EE/CA recommended in-situ solidification/stabilization of the sludge in the wastewater basins (combining excavated soil and sediments from the areas of concern), followed by off-site disposal at an approved landfill. After implementation of the removal action, an evaluation of risk posed by surface and subsurface soil concentrations, led EPA to reconsider the requirement for additional institutional controls. EPA issued an Explanation of Significant Difference (ESD) for Cleanup Requirements removing the mandate for institutional controls.

EPA was the lead agency responsible for ensuring that the removal action was conducted in accordance with National Contingency Plan (NCP) requirements, but agreed to rely on the Alabama Department of Environmental Management (ADEM) to conduct the majority of the actual oversight of the field work.

A site inspection was conducted by EPA and ADEM on November 7, 1996. All material associated with the removal action had been excavated and transported to the landfill at the time of inspection. Due to weather constraints, backfilling of the basins was not completed at the time of the inspection. Based on the inspection, EPA and ADEM identified institutional controls, permeability tests, and final grading as bulleted items to complete the removal action.

Once weather permitted, the remainder of the excavated basin area was backfilled and graded. Backfilling was completed on May 16 and May 17, 1997, and final grading was completed on June 13 and June 14, 1997. EPA's cost (through March 31, 2000) associated with the Site total \$286,512.69.

## **C. DISCUSSION OF BASIS NOT TO PURSUE COST RECOVERY ACTION**

EPA identified five contingently liable parties at the Site: the City of Florence Industrial Development Board, Stylon Southern Corporation, Stylon Corporation, Monarch Tile, Inc., and Monarch Ceramic Tile, Inc.. For reasons presented in the following sub-sections, EPA has determined that further cost recovery enforcement actions in this case are not justified.

### **City of Florence Industrial Development Board (Development Board)**

Title ownership and lease rights of the Site are convoluted however, the essence of the

transactions is that the Development Board issued bonds to acquire the Site in 1955, and variously leased/sold the Site to a succession of tile manufacturers. Currently, the Development Board is the title holder to parcel 1 of the Site. On November 4, 1998, EPA attempted to perfect a federal Superfund lien on parcel 1. The Development Board disputed that it was the owner/operator of parcel 1 of the Site. The Development Board claimed that despite holding title to the property, it was not a liable owner because it was excluded from the definition of owner contained in the 1996 amendments to CERCLA, codified at 42 U.S.C. Section 9601(20)(E)(i). The exclusion applies to any lender that holds indicia of ownership primarily to protect a security interest, providing the lender does not participate in facility management

EPA management determined that the issue would not appropriately be resolved in the administrative context. EPA requested that the U.S. Department of Justice (DOJ) file a civil complaint against the Development Board. However, before DOJ could proceed, a contribution suit brought by Monarch Tile, Inc. against the Development Board on the same liability issue, was decided by a U.S. District Court. On April 23, 1999, the district court in Monarch Tile, Inc. v. The City of Florence, Alabama, Case No. CV-96-J-1511-NW, held that the City was not an "owner" by virtue of its involvement in the industrial development financing transactions on the Site.

Monarch Tile, Inc. appealed the summary judgment decision and requested that DOJ intervene in the appeal. DOJ has declined to devote the resources to either file an amicus brief or intervene due to the relatively small amount sought in cost recovery and the lack of preparation time before trial.

Therefore, because EPA has determined that this issue should not be resolved administratively and DOJ has declined to intervene in the appeal for the above reasons, EPA will defer resolution of the issue of industrial development board's liability and refrain from pursuing the Development Board as a liable party at this Site.

#### Stylon Southern Corporation

The Stylon Southern Corporation, incorporated in Delaware, is identified as an operator of the Site from 1955 to 1973. Stylon Southern Corporation declared bankruptcy in 1973 and is currently defunct and insolvent. Therefore, the Stylon Southern Corporation is not a viable PRP.

#### Stylon Corporation

The Stylon Corporation, incorporated in Massachusetts, is identified as an operator of the Site from 1955 to 1973. Stylon Corporation declared bankruptcy in 1973 and is currently defunct and insolvent. Therefore, the Stylon Corporation is not a viable PRP.

#### Monarch Tile, Inc.

Monarch Tile, Inc. is identified as an owner/operator of the Site. The company manufactured ceramic tile at the Site from 1973 until 1998, and held title to the Site intermittently. Monarch Tile,

Inc. is the current owner of parcel 2 of the Site.

On December 1, 1994, EPA and Monarch Tile, Inc. entered into a Removal AOC to address contaminated soil. Pursuant to that AOC, Monarch Tile, Inc. agreed to perform the removal action and reimburse EPA for all response costs and oversight costs. The company completed the activities required by the AOC, and EPA presented the bill demanding payment of outstanding costs in September 1997. On December 16, 1997, Monarch Tile Inc. filed for Chapter 11 protection under the U.S. Bankruptcy Code. On June 10, 1998, DOJ on behalf of EPA, filed a proof of claim for the outstanding costs obligated under the AOC. Sometime thereafter, the bankruptcy claim was converted from reorganization to liquidation.

As of this date, the proof of claim is still pending in the bankruptcy court. Preliminary reports from the priority scheme of asset distribution indicate that EPA may receive a small distribution of proceeds. Therefore, because the bankruptcy stay precludes EPA from any further enforcement action against Monarch Tile, Inc., the pending proof of claim is the final cost recovery action against the company.

#### Monarch Ceramic Tile, Inc.

Monarch Ceramic Tile, Inc. became a lessee of parcel 2 of the Site on August 24, 1998. The company was incorporated a month earlier for the purpose of acquiring certain assets from Monarch Tile, Inc.. Pursuant to the bankruptcy proceedings, Monarch Tile, Inc. assigned assets and the leasehold to Monarch Ceramic Tile, Inc.. On January 27, 2000, EPA issued a 104(e) Information Request letter to Monarch Ceramic Tile, Inc. to determine whether the company could be liable as a successor corporation to Monarch Tile, Inc..

The principles of successor corporate liability are well established and apply as a matter of federal law under CERCLA. The 6<sup>th</sup> Circuit held that Congress included successor corporation within the description of entities that are potentially liable under CERCLA.<sup>1</sup> Successor corporate liability principles delineate when a predecessor corporation which owned or operated a facility from which there was a release, transfers CERCLA liability to a successor corporation.<sup>2</sup> The general rule of law is that when corporate ownership is transferred from one corporation to another, the successor corporation is liable for the acts of its predecessor, if the new corporation acquired ownership by merger or consolidation. However, if the acquisition was through the sale or transfer of assets, the

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<sup>1</sup> Anspec Company, Inc. v. Johnson Controls, Inc., 922 F.2d 1240, 1244-1248 (6<sup>th</sup> Cir. 1991)

<sup>2</sup> This principle is equally applicable to successor corporations of transporters or generators of hazardous waste released at a facility.

successor corporation is not liable for the actions of its predecessor.<sup>3</sup> There are four exceptions to the general rule of non-liability in a corporate asset acquisition:

- 1) Contract: the purchasing corporation expressly or impliedly agrees to assume such obligations;
- 2) De Facto Merger: the transaction amounts to a “de facto” consolidation or merger;
- 3) Constructive Fraud: the transaction was fraudulently entered into in order to escape liability.
- 4) Substantial Continuity or Continuity of Enterprise: the purchasing corporation is merely a continuation of the selling corporation.

The 104(e) Information Request response submitted by Monarch Ceramic Tile, Inc. states and documents that the company acquired certain working assets, unexpired contracts, and the Site lease from Monarch Tile, Inc. on August 25, 1998. Monarch Ceramic Tile, Inc. did not acquire any stock or other interest of Monarch Tile, Inc., and no merger or consolidation of the two companies occurred. In addition, Monarch Ceramic Tile, Inc. did not contract to assume the liabilities of Monarch Tile, Inc., other than those under the leasehold interest, business contracts, and permits. There does not appear to be any constructive fraud present in the asset transaction. Therefore, the first three exceptions of non-liability for asset acquisition are not present in the asset transaction between Monarch Ceramic Tile, Inc. and Monarch Tile, Inc..

The fourth exception to non-liability requires further analysis. The substantial continuity exception becomes applicable when the new corporation “substantially continues” the business of the predecessor. The law is unsettled as to whether federal common law applies or state law applies when determining if a new corporation “substantially continues” the predecessor’s business. Until 1998, a slight majority of the circuit courts held that successor liability in the CERCLA context was a federal common law issue and cited national uniformity as justification.

In 1998, the 9<sup>th</sup> Circuit in Atchison v. Brown & Bryant, Inc., 159 F.3d 358 (1998), noted that recent U.S. Supreme Court cases<sup>4</sup> called into question the ease in which courts were creating federal

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<sup>3</sup> N.J. Transp. Dept. v. PSC Resources, Inc., 175 N.J. Super. 447, 419 A.2d 1151 (Super. Ct. Law Div. 1980), citing, Jackson v. N.J. Manuf. Ins. Co., 166 N.J. Super. 488, 454 (Super. Ct. App. Div.).

<sup>4</sup> O'Melveny & Myers v. FDIC, 512 U.S. 79 (1994), Atherton v. FDIC, 519 U.S. 213 (1997). Atherton and O'Melveny clarify the heavy burden that a party bears in proving the need for uniformity or proving that state rules conflict with federal policy. The Supreme Court rejected many of the very arguments that the 9<sup>th</sup> Circuit previously accepted in deciding that

common law rules for successor liability under CERCLA. The 9<sup>th</sup> Circuit explained that when dealing with a federal statute, a court should first look to see whether Congress intended federal judges to develop their own rules or to incorporate state law. If there is no "congressional directive," then a court should turn to the three-part test articulated in United States v. Kimbell Foods, Inc., 440 U.S. 715 (1979), to determine whether "formulating a federal rule would be appropriate as a matter of judicial policy." The Kimbell Foods considerations are: whether federal interests require a nationally uniform body of law, whether application of state law would frustrate or conflict with specific objectives of federal programs, and the extent to which application of a federal rule would disrupt commercial relationships predicated on state law. Id. at 728-29. The 9<sup>th</sup> Circuit in Atchinson, suggested<sup>5</sup> that state law should control in the context of successor liability under CERCLA because the law in fifty states on successor liability is largely uniform and no evidence that the application of state corporation law will frustrate the federal objective of remediating hazardous-waste sites.

Since 1998, a national trend is developing to forgo federal common law in favor of state law when determining successor liability under CERCLA. The 7<sup>th</sup> Circuit in North Shore Gas Co. v. Salomon Inc., 152 F.3d 642 (1998), noted this trend<sup>6</sup>, while secondary sources and administrative materials are citing to Atchinson when defining federal common law.<sup>7</sup> This trend to limit application of federal common law is broad-based and rejection of state law will likely be reserved for extraordinary situations.

The Monarch Tile Superfund Site is located within the jurisdiction of the 11<sup>th</sup> Circuit. The 11<sup>th</sup> Circuit in Redwing Carriers, Inc. v. Saraland Apartments, 94 F.3d 1489 (1996), wrestled with the application of state law vs. federal common law under CERCLA. Although the 11<sup>th</sup> Circuit did not address successor liability, it utilized the Supreme Court Kimbell Foods analysis, and determined that state law governs the liability of limited partnerships under CERCLA. The 11<sup>th</sup> Circuit Court reasoned that limited partnership law across the states was not significantly different and state law application would not be inconsistent with the federal policy underlying CERCLA. The Redwing court analysis, although decided prior to the Atchinson case, is consistent with the national trend of applying state law absent extraordinary circumstances.

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CERCLA necessitated a set of uniform federal rules for successor liability.

<sup>5</sup> The Atchinson court declined to determine whether state law dictates the parameters of successor liability under CERCLA, as it would reach the same result under federal common law. This is so because it chose not to extend the "mere continuation" exception to include the broader notion of a "substantial continuation."

<sup>6</sup> The 7<sup>th</sup> Circuit cites Atchinson, but declines to address the question of federal common law vs. state law because the parties failed to raise the issue.

<sup>7</sup> Federal Practice and Procedure, Jurisdiction and Related Matters, 19 Fed. Prac. & Proc. Juris.2d s 4516; Office of the Attorney General Opinion, State of North Dakota 2000 WL 146636 (N.D.A.G.) (2000).

Therefore, Monarch Ceramic Tile, Inc.'s corporate successor liability under CERCLA is determined under the state law of Alabama. The Supreme Court of Alabama in Asher v. KCS International, Inc., 659 So.2d 598 (1995), set forth four factors that must be met in order to hold a corporation liable as a successor under the "substantial continuity" theory:

The factors are as follows:

- (1) There was basic continuity of the enterprise of the seller corporation, including, apparently, a retention of key personnel, assets, general business operations and even the seller's name.
- (2) The seller corporation ceased ordinary business operations, liquidated, and dissolved soon after distribution of consideration received from the buying corporation.
- (3) The purchasing corporation assumed those liabilities and obligations of the seller ordinarily necessary for the continuation of the normal business operations of the seller corporation.
- (4) The purchasing corporation held itself out to the world as the effective continuation of the seller corporation.

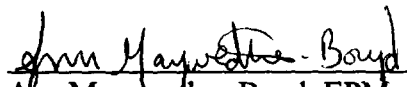
Monarch Ceramic Tile, Inc.'s 104(e) Information Request response indicates that the four criteria under Alabama law are probably satisfied and EPA would normally issue a Notice of Potential Liability to the corporation. However, because Monarch Ceramic Tile, Inc. purchased the assets during a bankruptcy proceeding, the issue must be further analyzed under bankruptcy law.

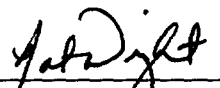
Monarch Ceramic Tile, Inc. purchased the assets free and clear of all liens and obligations pursuant to a bankruptcy order. Case law is unsettled on the issue of whether a company that purchases bankruptcy assets free and clear, can legally be pursued as a successor corporation. However, in the CERCLA context, the bankruptcy case law on this issue is fairly consistent. The majority of cases imply that a CERCLA suit cannot be brought against an alleged successor corporation if the CERCLA claim could have been brought before the bankruptcy bar date. The most recent federal case is Ninth Avenue Remedial Group v. Allis-Chalmers Corporation, 195 B.R. 716 (N.D.Ind. 1996), this court indicated that an asset sale can be free and clear of environmental claims that arose before the bankruptcy proceedings were completed. The 7<sup>th</sup> Circuit in Matter of Chicago, Milwaukee, St. Paul & Pacific R. Co., 974 F.2d 775 (7<sup>th</sup> Circuit 1992), disallowed a party from bringing a CERCLA contribution claim against an alleged corporate successor because the claim arose before consummation of the bankruptcy order. Therefore, the assets that were purchased in the Monarch Tile, Inc. bankruptcy proceedings were transferred free and clear of environmental claims and EPA is precluded from asserting these claims against any successor corporation.

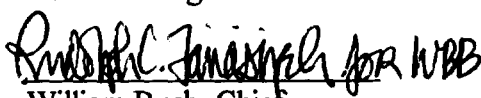



#### D. CONCLUSION AND RECOMMENDATIONS

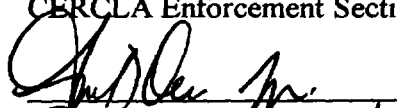
DOJ, on behalf of EPA, filed a proof of claim in Monarch Tile, Inc.'s bankruptcy for the outstanding oversight costs of \$286,512.69. The proof of claim is pending and it is likely that EPA will receive a portion of these costs during the bankruptcy distribution. Because the oversight costs are obligated under an AOC signed by Monarch Tile, Inc., EPA does not have a Statute of Limitation deadline to recover these costs with respect to Monarch Tile, Inc. As to the other parties, the above factors indicate that further enforcement efforts in this case are not justified due to the non-viable or non-labile nature of the parties. The Statute of Limitation date to file a claim against other PRPs at this Site expires on May 16, 2000. Therefore, after consultation with DOJ, EPA has determined to cease further cost recovery efforts. This concludes the Decision Document for government expenditures of \$286,512.69 at the Monarch Tile Superfund Site.

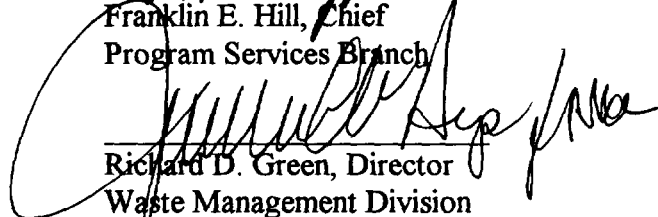
Reviewer:   
Ann Mayweather-Boyd, EPM  
CERCLA Enforcement

CONCURRENCES:   
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Assistant Regional Counsel

  
William Bush, Chief  
Office of CERCLA Support

  
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CERCLA Enforcement Section

  
Franklin E. Hill, Chief  
Program Services Branch

  
Richard D. Green, Director  
Waste Management Division

SECTION 2 - PAGE 1  
REPORT DATE: 04/26/2000

FINAL IFMS RECONCILIATION PENDING

ITEMIZED COST SUMMARY REPORT  
MONARCH TILE, AL SITE ID = 04 QJ

COSTS FROM 10/01/1980 THROUGH 03/31/2000

REGIONAL PAYROLL COSTS .....	\$ 72,689.25
HEADQUARTERS PAYROLL COSTS .....	0.00
EPA INDIRECT COSTS.....	162,730.75
REGIONAL TRAVEL COSTS.....	5,756.02
HEADQUARTERS TRAVEL COSTS.....	0.00
ALTERNATIVE REMEDIAL CONTRACT SUPPORT (ARCS)	
BECHTEL GROUP INC (68-W9-0058).....	18,605.49
ENVIRONMENTAL SERVICES ASSISTANCE TEAMS (ESAT)	
ICF TECHNOLOGY INCORPORATED (68-D1-0135).....	2,041.43
FIELD INVESTIGATION TEAM (FIT) CONTRACT	
NUS (68-01-7346).....	259.87
INTERAGENCY AGREEMENT (IAG)	
DEPARTMENT OF JUSTICE (DW15796801).....	2,870.61
OTHER EXPENDITURES	
AGENCY OF TOXIC SUBSTANCES AND DISEASE (ATSDR).....	11,141.72
HUGHES STX CORPORATION (68-C3-0367).....	7,502.30
ROCKY MOUNTAIN BANKCARD, INC (95BK050275).....	818.00
ROCKY MOUNTAIN BANKCARD, INC (96BK090275).....	1,122.75
TECHNICAL ASSISTANCE TEAM (TAT) CONTRACT	
DYNCORP VIAR (68-W2-0030).....	974.50
TOTAL SITE COSTS:	
	----- \$ 286,512.69 =====

FINAL IFMS RECONCILIATION PENDING

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FINAL IFMS RECONCILIATION PENDING

NARRATIVE COST SUMMARY REPORT  
MONARCH TILE, AL SITE ID = 04 QJ

COSTS FROM 10/01/1980 THROUGH 03/31/2000

1. The United States Environmental Protection Agency has incurred at least \$72,689.25 for **Regional Payroll Expenses**.
2. The United States Environmental Protection Agency has incurred at least \$0.00 for **Headquarters Payroll Expenses**.
3. The United States Environmental Protection Agency has incurred at least \$162,730.75 for **Indirect Costs**.
4. The United States Environmental Protection Agency has incurred at least \$5,756.02 for **Regional Travel Expenses**.
5. The United States Environmental Protection Agency has incurred at least \$0.00 for **Headquarters Travel Expenses**.
6. The United States Environmental Protection Agency has incurred costs of at least \$18,605.49 for **Alternative Remedial Contract Support (ARCS)** contract expenditures. The total represents the amount spent under the **Bechtel Group Inc Contract**.
7. The United States Environmental Protection Agency has incurred costs of at least \$2,041.43 for **Environmental Services Assistance Teams (ESAT)** contract expenditures. The total represents the amount spent under the **Icf Technology Incorporated Contract**.
8. The United States Environmental Protection Agency has incurred costs of at least \$259.87 for **Field Investigation Team (FIT) Contract** contract expenditures. The total represents the amount spent under the **Nus Contract**.
9. The United States Environmental Protection Agency has incurred costs of at least \$2,870.61 for **Interagency Agreement (IAG)** contract expenditures. The total represents the amount spent under the **Department Of Justice Contract**.
10. The United States Environmental Protection Agency has incurred costs of at least \$11,141.72 for **Other Expenditures** contract expenditures. The total represents the amount spent under the **Agency Of Toxic Substances And Disease Contract**.
11. The United States Environmental Protection Agency has incurred costs of at least \$7,502.30 for **Other Expenditures** contract expenditures. The total represents the amount spent under the **Hughes Stx Corporation Contract**.

FINAL IFMS RECONCILIATION PENDING

NARRATIVE COST SUMMARY REPORT  
MONARCH TILE, AL SITE ID = 04 QJ

COSTS FROM 10/01/1980 THROUGH 03/31/2000

12. The United States Environmental Protection Agency has incurred costs of at least \$818.00 for Other Expenditures contract expenditures. The total represents the amount spent under the Rocky Mountain Bankcard, Inc Contract.
13. The United States Environmental Protection Agency has incurred costs of at least \$1,122.75 for Other Expenditures contract expenditures. The total represents the amount spent under the Rocky Mountain Bankcard, Inc Contract.
14. The United States Environmental Protection Agency has incurred costs of at least \$974.50 for Technical Assistance Team (TAT) Contract contract expenditures. The total represents the amount spent under the Dyncorp Viar Contract.

Total EPA Site Costs

\$ 286,512.69

SECTION 3 - PAGE 1  
REPORT DATE: 04/26/2000

FINAL IFMS RECONCILIATION PENDING

REGIONAL PAYROLL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	FY	PP	Office Code	Payroll Hours	Payroll Amount
BARFIELD, CONNIE RENEE FINANCIAL ANALYST	1998	01	04D	2.00	45.03
				-----	-----
				2.00	45.03
BARRERA, NOELIA COST ACCOUNTANT	1997	18	04D	2.00	70.01
				-----	-----
				2.00	70.01
BENJAMIN, DEBRA S.	1997	20	04D	2.00	71.70
	1997	21	04D	2.00	73.96
	1997	22	04D	4.00	147.93
	1997	25	04D	1.00	36.99
	1998	01	04D	3.00	110.69
	1998	02	04D	7.00	257.49
	1998	16	04D	24.00	973.06
	1998	17	04D	8.00	324.36
	1998	18	04D	6.00	243.27
	1998	19	04D	2.00	81.09
				-----	-----
				59.00	2,320.54
BENNETT, GARY K. CHEMIST	1994	24	04D	4.00	110.30
				-----	-----
				4.00	110.30
BOZEMAN, EARL L., JR. ENVIRONMENTAL SCIENTIST	1995	22	04D	10.00	361.38
	1995	27	04D	2.00	50.55
				-----	-----
				12.00	411.93
BUSH, WILLIAM B., JR. GENERAL ATTORNEY	1994	06	04D	2.00	70.78
	1994	10	04D	1.00	38.60
	1994	12	04D	2.00	77.19
	1994	16	04D	1.00	38.60
	1994	19	04D	9.00	347.34
	1994	20	04D	1.00	38.60
	1994	24	04D	2.00	77.19
				-----	-----
				18.00	688.30

FINAL IFMS RECONCILIATION PENDING

REGIONAL PAYROLL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	FY	PP	Office Code	Payroll Hours	Payroll Amount
CARLTON, ROGER E. ENVIRONMENTAL ENGINEER	1994	25	04D	25.00	727.76
	1995	04	04D	9.00	258.94
	1995	05	04D	4.00	115.08
	1995	06	04D	4.00	115.08
	1995	09	04D	4.00	117.97
	1995	10	04D	21.00	605.96
	1995	12	04D	3.00	88.48
	1995	23	04D	5.00	147.46
	1996	24	04D	6.00	186.29
				-----	-----
				81.00	2,363.02
COLLINS, ARTHUR L. SUPERVISORY ENVIRONMENTAL ENGINEER	1994	06	04D	2.00	70.14
	1994	10	04D	1.00	36.46
	1994	11	04D	2.00	72.93
	1994	12	04D	2.00	72.93
	1994	13	04D	1.00	36.46
	1994	17	04D	2.00	72.93
	1994	19	04D	3.00	109.39
	1994	20	04D	2.00	72.93
	1994	21	04D	7.00	255.24
	1994	22	04D	2.00	72.93
	1994	23	04D	2.00	72.93
	1994	24	04D	7.00	255.24
	1994	25	04D	2.00	72.93
	1994	26	04D	1.00	36.46
	1995	02	04D	1.00	36.46
	1996	03	04D	1.00	39.45
	1996	04	04D	5.00	197.27
	1996	05	04D	1.00	39.45
	1996	17	04D	1.00	40.36
	1996	18	04D	3.00	121.08
	1996	19	04D	1.00	40.36
	1996	22	04D	1.00	40.36
	1996	23	04D	1.00	40.36
				-----	-----
				51.00	1,905.05
DORSEY, CAROL E. FINANCIAL ANALYST	1997	17	04D	35.00	590.24
	1997	18	04D	25.00	421.60
	1998	19	04D	12.00	253.41
				-----	-----
				72.00	1,265.25

FINAL IFMS RECONCILIATION PENDING

REGIONAL PAYROLL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	FY	PP	Office Code	Payroll Hours	Payroll Amount
FARRIER, BRIAN G. ENVIRONMENTAL ENGINEER	1998	01	04D	3.00	96.82
	1998	02	04D	2.00	64.20
	1998	03	04D	4.00	128.39
	1998	04	04D	5.00	160.49
	1998	16	04D	10.00	356.75
	1998	18	04D	1.00	35.68
	1998	23	04D	2.00	71.35
				-----	-----
				27.00	913.68
FORMARO, RANDY P. ACCOUNTANT	1998	20	04D	2.00	58.57
				-----	-----
				2.00	58.57
FRIDAY, NATASHA	1998	18	04D	1.00	29.27
				-----	-----
				1.00	29.27
GODFREY, ANNIE M. ENVIRONMENTAL ENGINEER	1996	08	04D	5.50	188.85
	1996	10	04D	2.00	68.67
	1996	11	04D	0.50	17.16
	1996	15	04D	1.25	42.61
	1996	17	04D	2.50	85.84
				-----	-----
				11.75	403.13
GUTHRIE, DIANE ALFORD ENVIRONMENTAL ENGINEER	1995	09	04D	41.75	1,182.53
	1995	12	04D	9.00	266.42
				-----	-----
				50.75	1,448.95
HALL, JOHN S SUPERVISORY ENVIRONMENTAL ENGINEER	1995	11	04D	1.00	36.00
				-----	-----
				1.00	36.00
JACKSON, FELICIA G. COST RECOVERY SPECIALIST	1997	23	04D	4.00	76.92
	1997	27	04D	3.00	57.69
	1998	01	04D	16.00	307.68
	1998	02	04D	10.00	191.30
				-----	-----
				33.00	633.59



FINAL IFMS RECONCILIATION PENDING

REGIONAL PAYROLL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	FY	PP	Office Code	Payroll Hours	Payroll Amount
KOPOREC, KEVIN P. LIFE SCIENTIST	1994	17	04D	1.00	26.99
	1994	19	04D	4.00	107.95
	1994	20	04D	2.00	53.98
	1994	22	04D	9.00	250.47
	1994	25	04D	4.00	111.31
	1995	02	04D	1.00	27.53
	1995	04	04D	2.00	55.03
	1995	06	04D	3.00	82.56
	1995	10	04D	3.00	84.45
	1995	11	04D	9.00	253.35
	1995	15	04D	4.00	112.59
	1995	16	04D	1.00	28.16
	1995	19	04D	3.00	84.45
	1996	01	04D	3.00	87.02
	1996	02	04D	10.00	290.04
	1996	03	04D	2.00	58.00
	1996	09	04D	2.00	59.30
	1996	10	04D	2.00	59.30
	1996	11	04D	1.00	29.65
	1996	12	04D	3.00	88.95
	1996	13	04D	1.00	29.65
	1996	14	04D	4.00	118.60
	1996	15	04D	3.00	88.95
	1996	17	04D	2.00	59.30
	1997	12	04D	2.00	64.42
				-----	-----
				81.00	2,312.00
MADIGAN, ANDREA M. GENERAL ATTORNEY	1996	03	04D	6.00	240.46
	1996	04	04D	16.00	641.25
	1996	05	04D	5.00	195.92
	1996	06	04D	1.00	40.08
	1996	08	04D	3.00	122.99
	1996	09	04D	1.00	40.99
	1996	15	04D	4.00	163.98
	1996	17	04D	2.00	81.99
	1996	18	04D	6.00	245.98
	1996	19	04D	1.00	40.99
	1996	22	04D	10.00	409.95
	1996	23	04D	5.00	204.99
	1996	24	04D	1.00	40.99
	1996	26	04D	2.00	81.99
				-----	-----
				63.00	2,552.55

FINAL IFMS RECONCILIATION PENDING

REGIONAL PAYROLL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	FY	PP	Office Code	Payroll Hours	Payroll Amount
MARIN, LISSETTE	1991	12	04D	0.00	0.00
GENERAL ATTORNEY					
MARSHALL, MARK A.	1995	AG	04D	9.00	170.99
ENVIRONMENTAL SPECIALIST	1995	FB	04D	4.00	76.00
	1996	AP	04D	24.00	463.79
	1996	FB	04D	7.00	135.78
	1996	JA	04D	5.00	96.27
	1996	JN	04D	1.00	19.33
	1996	MY	04D	1.00	19.33
	1996	NO	04D	3.00	56.67
	1996	OC	04D	17.00	321.14
				-----	-----
				71.00	1,359.30
MASTERS, ARTHUR E.	1995	18	04D	31.00	500.71
STUDENT TRAINEE					
				-----	-----
				31.00	500.71
MAYWEATHER, ANN	1994	06	04D	3.00	35.05
	1994	08	04D	1.00	11.68
	1994	16	04D	1.00	12.14
	1994	17	04D	1.00	12.14
	1994	18	04D	1.00	12.14
	1994	24	04D	1.00	14.89
	1997	13	04D	1.00	23.12
	1998	24	04D	2.00	55.17
	1999	01	04D	2.00	55.16
	1999	02	04D	1.00	28.50
	1999	03	04D	2.00	57.03
	1999	10	04D	3.00	94.57
	1999	15	04D	17.00	515.19
	1999	17	04D	1.00	30.29
	1999	18	04D	3.00	90.90
				-----	-----
				40.00	1,047.97
MILLER, HERBERT E., JR.	1994	04	04D	1.00	26.83
CIVIL INVESTIGATOR	1994	05	04D	1.00	26.83
	1994	06	04D	33.00	885.46
	1994	07	04D	1.00	26.83
				-----	-----
				36.00	965.95

FINAL IFMS RECONCILIATION PENDING

REGIONAL PAYROLL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	FY	PP	Office Code	Payroll Hours	Payroll Amount
MOORE, DAVID M. ATTORNEY-ADVISOR	1994	06	04D	13.00	325.38
	1994	07	04D	22.00	550.65
	1994	08	04D	12.25	305.36
	1994	09	04D	24.50	636.00
	1994	10	04D	22.75	589.27
	1994	11	04D	7.75	199.89
	1994	12	04D	11.50	298.53
	1994	13	04D	6.50	168.74
	1994	15	04D	2.00	51.92
	1994	16	04D	4.00	103.84
	1994	17	04D	32.25	837.19
	1994	18	04D	29.75	768.15
	1994	19	04D	26.00	674.94
	1994	20	04D	26.00	674.94
	1994	21	04D	6.50	168.74
	1994	22	04D	9.50	246.61
	1994	23	04D	25.50	661.95
	1994	24	04D	41.75	1,082.49
	1994	25	04D	10.00	259.60
	1994	26	04D	4.50	116.82
	1994	27	04D	6.25	167.52
	1995	03	04D	2.50	75.94
	1995	04	04D	0.75	21.26
	1995	05	04D	4.00	121.49
	1995	06	04D	1.00	30.37
	1995	07	04D	1.50	45.57
	1995	08	04D	0.50	15.19
	1995	09	04D	8.50	264.93
	1995	10	04D	2.00	62.34
	1995	11	04D	0.50	15.59
	1995	17	04D	1.25	38.95
				-----	-----
				366.75	9,580.16
OSTEEN, WILLIAM N. ENVIRONMENTAL SCIENTIST	1996	06	04D	7.00	231.90
	1996	15	04D	8.00	279.06
	1996	16	04D	5.00	174.41
				-----	-----
				20.00	685.37
ROBINSON, CAROLINE Y. ENVIRONMENTAL ENGINEER	1995	07	04D	2.00	56.71
	1995	08	04D	4.00	113.39
				-----	-----
				6.00	170.10

FINAL IFMS RECONCILIATION PENDING

REGIONAL PAYROLL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	FY	PP	Office Code	Payroll Hours	Payroll Amount
ROTH, MARGARET A. SECRETARY (OFFICE AUTOMATION)	1998	18	04D	2.00	32.46
				-----	-----
				2.00	32.46
SCHWARTZ, PAUL GENERAL ATTORNEY	1994	18	04D	2.00	64.12
	1994	19	04D	3.00	96.17
				-----	-----
				5.00	160.29
SMITH, WINSTON G. ENV ENGINEER	1994	24	04D	2.00	57.22
	1994	27	04D	15.00	429.11
	1995	02	04D	11.00	311.15
	1995	03	04D	2.00	56.58
	1995	04	04D	3.00	84.87
				-----	-----
				33.00	938.93
SPURLIN, MAX S. ENVIRONMENTAL ENGINEER	1993	24	04D	24.00	744.76
				-----	-----
				24.00	744.76
STERLING, BLAKE D. CIVIL INVESTIGATOR	1999	02	04D	22.00	685.85
	1999	03	04D	36.00	1,122.30
	1999	04	04D	18.00	561.14
				-----	-----
				76.00	2,369.29
SWAN, CHARLES E. REMEDIAL PROJECT OFFICER	1994	06	04D	1.00	32.55
	1994	17	04D	1.00	33.77
				-----	-----
				2.00	66.32
VAUGHN-WRIGHT, DEBORAH ENVIRONMENTAL SCIENTIST	1992	16	04D	2.00	58.96
	1994	26	04D	0.50	16.86
				-----	-----
				2.50	75.82
WELLMAN, LYNN H. LIFE SCIENTIST	1995	02	04D	1.00	33.39
	1995	03	04D	1.00	33.39

FINAL IFMS RECONCILIATION PENDING

REGIONAL PAYROLL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	FY	PP	Office Code	Payroll Hours	Payroll Amount
WELLMAN, LYNN H.	1995	19	04D	4.00	140.72
	1995	26	04D	2.00	70.36
	1996	12	04D	4.00	143.95
				-----	-----
				12.00	421.81
WINTER, BETTY G. COMMUNITY RELATIONS SPECIALIST	1994	05	04D	1.00	28.97
	1994	06	04D	2.00	57.93
	1994	07	04D	2.00	57.93
	1994	09	04D	1.00	30.04
	1994	10	04D	2.00	60.09
	1995	10	04D	39.00	1,198.93
	1995	11	04D	2.00	61.48
	1995	27	04D	2.00	54.57
	1996	03	04D	5.00	153.71
	1996	04	04D	4.00	122.96
	1996	15	04D	8.00	251.45
	1996	16	04D	2.00	62.86
	1996	18	04D	11.00	345.73
	1996	19	04D	1.00	31.43
	1997	20	04D	5.00	161.51
	1997	21	04D	4.00	129.21
	1997	22	04D	2.00	64.60
				-----	-----
				93.00	2,873.40
WOOLHEATER, TIMOTHY R.	1993	27	04D	2.00	45.31
	1994	01	04D	1.00	22.64
	1994	03	04D	5.00	113.27
	1994	04	04D	3.00	67.96
	1994	06	04D	12.00	271.83
	1994	07	04D	2.00	45.31
	1994	08	04D	7.00	158.57
	1994	09	04D	13.00	296.83
	1994	10	04D	22.00	558.79
	1994	11	04D	23.00	584.18
	1994	12	04D	15.00	381.01
	1994	13	04D	2.00	50.81
	1994	14	04D	1.00	25.40
	1994	15	04D	1.00	25.40
	1994	16	04D	2.00	50.81
	1994	17	04D	37.00	939.77

FINAL IFMS RECONCILIATION PENDING

REGIONAL PAYROLL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	FY	PP	Office Code	Payroll Hours	Payroll Amount
WOOLHEATER, TIMOTHY R.	1994	18	04D	21.00	533.38
	1994	19	04D	10.00	253.99
	1994	20	04D	29.00	736.63
	1994	21	04D	12.00	304.79
	1994	22	04D	7.00	177.80
	1994	23	04D	20.00	508.00
	1994	24	04D	41.00	1,041.38
	1994	25	04D	7.00	177.80
	1994	26	04D	34.00	863.58
	1994	27	04D	25.00	635.00
	1995	02	04D	29.00	728.40
	1995	03	04D	16.00	401.87
	1995	04	04D	17.00	427.00
	1995	05	04D	11.00	276.30
	1995	06	04D	19.00	477.23
	1995	07	04D	22.00	552.58
	1995	09	04D	28.00	714.05
	1995	10	04D	44.00	1,200.82
	1995	11	04D	19.00	518.54
	1995	12	04D	8.00	218.33
	1995	14	04D	1.00	27.30
	1995	15	04D	2.00	54.58
	1995	16	04D	6.00	163.75
	1995	17	04D	5.00	136.46
	1995	18	04D	1.00	27.30
	1995	19	04D	2.00	54.58
	1995	20	04D	2.00	54.59
	1995	21	04D	3.00	81.87
	1995	22	04D	3.00	81.87
	1995	23	04D	2.00	54.57
	1995	24	04D	2.00	54.57
	1995	25	04D	1.00	27.30
	1995	26	04D	17.00	463.95
	1996	01	04D	20.00	545.83
	1996	02	04D	20.00	545.84
	1996	03	04D	17.00	463.95
	1996	04	04D	27.00	736.87
	1996	05	04D	18.00	491.24
	1996	06	04D	11.00	300.20
	1996	07	04D	1.00	27.30
	1996	08	04D	42.00	1,166.28
	1996	09	04D	11.00	315.14

FINAL IFMS RECONCILIATION PENDING

REGIONAL PAYROLL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	FY	PP	Office Code	Payroll Hours	Payroll Amount
WOOLHEATER, TIMOTHY R.	1996	10	04D	21.00	601.65
	1996	11	04D	13.50	386.80
	1996	12	04D	15.50	444.09
	1996	13	04D	24.50	701.93
	1996	14	04D	9.00	257.85
	1996	15	04D	8.00	229.20
	1996	16	04D	4.50	128.93
	1996	17	04D	12.50	409.23
	1996	18	04D	24.00	785.73
	1996	19	04D	27.00	883.95
	1996	20	04D	5.00	163.69
	1996	21	04D	15.00	491.08
	1996	22	04D	15.00	491.08
	1996	23	04D	25.00	818.46
	1996	24	04D	25.00	818.46
	1996	25	04D	8.00	261.90
	1996	26	04D	18.00	589.30
	1997	01	04D	6.00	196.44
	1997	02	04D	5.00	163.69
	1997	03	04D	22.50	736.62
	1997	04	04D	6.00	196.43
	1997	05	04D	1.00	32.74
	1997	07	04D	10.00	327.39
	1997	08	04D	4.00	135.09
	1997	09	04D	1.00	33.78
	1997	10	04D	2.50	84.44
	1997	11	04D	1.00	33.78
	1997	12	04D	1.00	33.78
	1997	13	04D	4.50	151.99
	1997	14	04D	0.50	16.89
	1997	15	04D	3.00	101.32
	1997	18	04D	1.00	34.84
	1997	19	04D	1.00	34.84
	1997	20	04D	5.00	174.22
	1997	22	04D	2.00	69.68
				-----	-----
				1,128.50	31,281.99
WRIGHT, KATHLEEN	1998	22	04D	7.00	190.39
	1998	23	04D	9.00	244.80
	1998	25	04D	2.00	54.41
	1998	26	04D	4.00	108.79

FINAL IFMS RECONCILIATION PENDING

REGIONAL PAYROLL COSTS  
 MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
 THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	FY	PP	Office Code	Payroll Hours	Payroll Amount
WRIGHT, KATHLEEN	1999	01	04D	0.00	0.00
	1999	03	04D	0.00	0.00
	1999	04	04D	0.00	0.00
	1999	05	04D	7.00	190.39
	1999	06	04D	0.00	0.00
	1999	08	04D	3.00	84.62
	1999	09	04D	0.00	0.00
	1999	10	04D	10.00	282.05
	1999	11	04D	0.00	0.00
	2000	03	04D	4.00	139.03
	2000	12	04D	3.00	109.31
				-----	-----
				49.00	1,403.79
YARBROUGH, ALAN W.	1994	06	04D	2.00	61.24
ENVIRONMENTAL SCIENTIST	1994	09	04D	4.00	127.06
	1994	17	04D	3.00	95.29
	1994	19	04D	3.00	95.29
	1995	04	04D	2.00	64.78
				-----	-----
				14.00	443.66
REGIONAL PAYROLL COSTS				-----	-----
				2,583.25	\$72,689.25
				=====	=====



SECTION 4 - PAGE 1  
REPORT DATE: 04/26/2000

FINAL IFMS RECONCILIATION PENDING

HEADQUARTERS PAYROLL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	FY	PP	Office Code	Payroll Hours	Payroll Amount
				-----	-----
HEADQUARTERS PAYROLL COSTS				0.00	\$0.00
				=====	=====

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

<u>Fiscal Year</u>	<u>Payroll Hours</u>	<u>Indirect Rate</u>	<u>Indirect Costs</u>
1992	2.00	56	112.00
1993	26.00	63	1,638.00
1994	887.75	63	55,928.25
1995	542.25	63	34,161.75
1996	678.25	63	42,729.75
1997	169.00	63	10,647.00
1998	146.00	63	9,198.00
1999	125.00	63	7,875.00
2000	7.00	63	441.00

EPA INDIRECT COSTS

-----  
2,583.25  
=====

-----  
\$ 162,730.75  
=====

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
MARIN, LISSETTE	1991	12	04D	0.00	60	0.00
VAUGHN-WRIGHT, DEBORAH	1992	16	04D	2.00	56	112.00
				2.00		112.00
Total Fiscal Year 1992:				2.00		112.00
SPURLIN, MAX S.	1993	24	04D	24.00	63	1,512.00
				24.00		1,512.00
WOOLHEATER, TIMOTHY R.	1993	27	04D	2.00	63	126.00
				2.00		126.00
Total Fiscal Year 1993:				26.00		1,638.00
BENNETT, GARY K.	1994	24	04D	4.00	63	252.00
				4.00		252.00
BUSH, WILLIAM B., JR.	1994	06	04D	2.00	63	126.00
	1994	10	04D	1.00	63	63.00
	1994	12	04D	2.00	63	126.00
	1994	16	04D	1.00	63	63.00
	1994	19	04D	9.00	63	567.00
	1994	20	04D	1.00	63	63.00
	1994	24	04D	2.00	63	126.00
				18.00		1,134.00
CARLTON, ROGER E.	1994	25	04D	25.00	63	1,575.00
				25.00		1,575.00
COLLINS, ARTHUR L.	1994	06	04D	2.00	63	126.00
	1994	10	04D	1.00	63	63.00

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
COLLINS, ARTHUR L.	1994	11	04D	2.00	63	126.00
	1994	12	04D	2.00	63	126.00
	1994	13	04D	1.00	63	63.00
	1994	17	04D	2.00	63	126.00
	1994	19	04D	3.00	63	189.00
	1994	20	04D	2.00	63	126.00
	1994	21	04D	7.00	63	441.00
	1994	22	04D	2.00	63	126.00
	1994	23	04D	2.00	63	126.00
	1994	24	04D	7.00	63	441.00
	1994	25	04D	2.00	63	126.00
	1994	26	04D	1.00	63	63.00
				36.00		2,268.00
KOPOREC, KEVIN P.	1994	17	04D	1.00	63	63.00
	1994	19	04D	4.00	63	252.00
	1994	20	04D	2.00	63	126.00
	1994	22	04D	9.00	63	567.00
	1994	25	04D	4.00	63	252.00
				20.00		1,260.00
MAYWEATHER, ANN	1994	06	04D	3.00	63	189.00
	1994	08	04D	1.00	63	63.00
	1994	16	04D	1.00	63	63.00
	1994	17	04D	1.00	63	63.00
	1994	18	04D	1.00	63	63.00
	1994	24	04D	1.00	63	63.00
				8.00		504.00
MILLER, HERBERT E., JR.	1994	04	04D	1.00	63	63.00
	1994	05	04D	1.00	63	63.00
	1994	06	04D	33.00	63	2,079.00
	1994	07	04D	1.00	63	63.00
				36.00		2,268.00
MOORE, DAVID M.	1994	06	04D	13.00	63	819.00

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
MOORE, DAVID M.	1994	07	04D	22.00	63	1,386.00
	1994	08	04D	12.25	63	771.75
	1994	09	04D	24.50	63	1,543.50
	1994	10	04D	22.75	63	1,433.25
	1994	11	04D	7.75	63	488.25
	1994	12	04D	11.50	63	724.50
	1994	13	04D	6.50	63	409.50
	1994	15	04D	2.00	63	126.00
	1994	16	04D	4.00	63	252.00
	1994	17	04D	32.25	63	2,031.75
	1994	18	04D	29.75	63	1,874.25
	1994	19	04D	26.00	63	1,638.00
	1994	20	04D	26.00	63	1,638.00
	1994	21	04D	6.50	63	409.50
	1994	22	04D	9.50	63	598.50
	1994	23	04D	25.50	63	1,606.50
	1994	24	04D	41.75	63	2,630.25
	1994	25	04D	10.00	63	630.00
	1994	26	04D	4.50	63	283.50
	1994	27	04D	6.25	63	393.75
				-----		-----
				344.25		21,687.75
SCHWARTZ, PAUL	1994	18	04D	2.00	63	126.00
	1994	19	04D	3.00	63	189.00
				-----		-----
				5.00		315.00
SMITH, WINSTON G.	1994	24	04D	2.00	63	126.00
	1994	27	04D	15.00	63	945.00
				-----		-----
				17.00		1,071.00
SWAN, CHARLES E.	1994	06	04D	1.00	63	63.00
	1994	17	04D	1.00	63	63.00
				-----		-----
				2.00		126.00
VAUGHN-WRIGHT, DEBORAH	1994	26	04D	0.50	63	31.50
				-----		-----
				0.50		31.50

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
WINTER, BETTY G.	1994	05	04D	1.00	63	63.00
	1994	06	04D	2.00	63	126.00
	1994	07	04D	2.00	63	126.00
	1994	09	04D	1.00	63	63.00
	1994	10	04D	2.00	63	126.00
				-----		-----
				8.00		504.00
WOOLHEATER, TIMOTHY R.	1994	01	04D	1.00	63	63.00
	1994	03	04D	5.00	63	315.00
	1994	04	04D	3.00	63	189.00
	1994	06	04D	12.00	63	756.00
	1994	07	04D	2.00	63	126.00
	1994	08	04D	7.00	63	441.00
	1994	09	04D	13.00	63	819.00
	1994	10	04D	22.00	63	1,386.00
	1994	11	04D	23.00	63	1,449.00
	1994	12	04D	15.00	63	945.00
	1994	13	04D	2.00	63	126.00
	1994	14	04D	1.00	63	63.00
	1994	15	04D	1.00	63	63.00
	1994	16	04D	2.00	63	126.00
	1994	17	04D	37.00	63	2,331.00
	1994	18	04D	21.00	63	1,323.00
	1994	19	04D	10.00	63	630.00
	1994	20	04D	29.00	63	1,827.00
	1994	21	04D	12.00	63	756.00
	1994	22	04D	7.00	63	441.00
	1994	23	04D	20.00	63	1,260.00
	1994	24	04D	41.00	63	2,583.00
	1994	25	04D	7.00	63	441.00
	1994	26	04D	34.00	63	2,142.00
	1994	27	04D	25.00	63	1,575.00
				-----		-----
				352.00		22,176.00
YARBROUGH, ALAN W.	1994	06	04D	2.00	63	126.00
	1994	09	04D	4.00	63	252.00
	1994	17	04D	3.00	63	189.00
	1994	19	04D	3.00	63	189.00
				-----		-----
				12.00		756.00
Total Fiscal Year 1994:				-----		-----
				887.75		55,928.25
				-----		-----

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
BOZEMAN, EARL L., JR.	1995	22	04D	10.00	63	630.00
	1995	27	04D	2.00	63	126.00
				-----		-----
				12.00		756.00
CARLTON, ROGER E.	1995	04	04D	9.00	63	567.00
	1995	05	04D	4.00	63	252.00
	1995	06	04D	4.00	63	252.00
	1995	09	04D	4.00	63	252.00
	1995	10	04D	21.00	63	1,323.00
	1995	12	04D	3.00	63	189.00
	1995	23	04D	5.00	63	315.00
				-----		-----
				50.00		3,150.00
COLLINS, ARTHUR L.	1995	02	04D	1.00	63	63.00
				-----		-----
				1.00		63.00
GUTHRIE, DIANE ALFORD	1995	09	04D	41.75	63	2,630.25
	1995	12	04D	9.00	63	567.00
				-----		-----
				50.75		3,197.25
HALL, JOHN S	1995	11	04D	1.00	63	63.00
				-----		-----
				1.00		63.00
KOPOREC, KEVIN P.	1995	02	04D	1.00	63	63.00
	1995	04	04D	2.00	63	126.00
	1995	06	04D	3.00	63	189.00
	1995	10	04D	3.00	63	189.00
	1995	11	04D	9.00	63	567.00
	1995	15	04D	4.00	63	252.00
	1995	16	04D	1.00	63	63.00
	1995	19	04D	3.00	63	189.00
				-----		-----
				26.00		1,638.00
MARSHALL, MARK A.	1995	AG	04D	9.00	63	567.00

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
MARSHALL, MARK A.	1995	FB	04D	4.00	63	252.00
				-----		-----
				13.00		819.00
MASTERS, ARTHUR E.	1995	18	04D	31.00	63	1,953.00
				-----		-----
				31.00		1,953.00
MOORE, DAVID M.	1995	03	04D	2.50	63	157.50
	1995	04	04D	0.75	63	47.25
	1995	05	04D	4.00	63	252.00
	1995	06	04D	1.00	63	63.00
	1995	07	04D	1.50	63	94.50
	1995	08	04D	0.50	63	31.50
	1995	09	04D	8.50	63	535.50
	1995	10	04D	2.00	63	126.00
	1995	11	04D	0.50	63	31.50
	1995	17	04D	1.25	63	78.75
				-----		-----
				22.50		1,417.50
ROBINSON, CAROLINE Y.	1995	07	04D	2.00	63	126.00
	1995	08	04D	4.00	63	252.00
				-----		-----
				6.00		378.00
SMITH, WINSTON G.	1995	02	04D	11.00	63	693.00
	1995	03	04D	2.00	63	126.00
	1995	04	04D	3.00	63	189.00
				-----		-----
				16.00		1,008.00
WELLMAN, LYNN H.	1995	02	04D	1.00	63	63.00
	1995	03	04D	1.00	63	63.00
	1995	19	04D	4.00	63	252.00
	1995	26	04D	2.00	63	126.00
				-----		-----
				8.00		504.00
WINTER, BETTY G.	1995	10	04D	39.00	63	2,457.00



FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
 MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
 THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
WINTER, BETTY G.	1995	11	04D	2.00	63	126.00
	1995	27	04D	2.00	63	126.00
				-----		-----
				43.00		2,709.00
WOOLHEATER, TIMOTHY R.	1995	02	04D	29.00	63	1,827.00
	1995	03	04D	16.00	63	1,008.00
	1995	04	04D	17.00	63	1,071.00
	1995	05	04D	11.00	63	693.00
	1995	06	04D	19.00	63	1,197.00
	1995	07	04D	22.00	63	1,386.00
	1995	09	04D	28.00	63	1,764.00
	1995	10	04D	44.00	63	2,772.00
	1995	11	04D	19.00	63	1,197.00
	1995	12	04D	8.00	63	504.00
	1995	14	04D	1.00	63	63.00
	1995	15	04D	2.00	63	126.00
	1995	16	04D	6.00	63	378.00
	1995	17	04D	5.00	63	315.00
	1995	18	04D	1.00	63	63.00
	1995	19	04D	2.00	63	126.00
	1995	20	04D	2.00	63	126.00
	1995	21	04D	3.00	63	189.00
	1995	22	04D	3.00	63	189.00
	1995	23	04D	2.00	63	126.00
	1995	24	04D	2.00	63	126.00
	1995	25	04D	1.00	63	63.00
	1995	26	04D	17.00	63	1,071.00
				-----		-----
				260.00		16,380.00
YARBROUGH, ALAN W.	1995	04	04D	2.00	63	126.00
				-----		-----
				2.00		126.00
				-----		-----
Total Fiscal Year 1995:				542.25		34,161.75
				-----		-----
CARLTON, ROGER E.	1996	24	04D	6.00	63	378.00
				-----		-----
				6.00		378.00

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
 MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
 THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
COLLINS, ARTHUR L.	1996	03	04D	1.00	63	63.00
	1996	04	04D	5.00	63	315.00
	1996	05	04D	1.00	63	63.00
	1996	17	04D	1.00	63	63.00
	1996	18	04D	3.00	63	189.00
	1996	19	04D	1.00	63	63.00
	1996	22	04D	1.00	63	63.00
	1996	23	04D	1.00	63	63.00
				-----		-----
				14.00		882.00
GODFREY, ANNIE M.	1996	08	04D	5.50	63	346.50
	1996	10	04D	2.00	63	126.00
	1996	11	04D	0.50	63	31.50
	1996	15	04D	1.25	63	78.75
	1996	17	04D	2.50	63	157.50
				-----		-----
				11.75		740.25
KOPOREC, KEVIN P.	1996	01	04D	3.00	63	189.00
	1996	02	04D	10.00	63	630.00
	1996	03	04D	2.00	63	126.00
	1996	09	04D	2.00	63	126.00
	1996	10	04D	2.00	63	126.00
	1996	11	04D	1.00	63	63.00
	1996	12	04D	3.00	63	189.00
	1996	13	04D	1.00	63	63.00
	1996	14	04D	4.00	63	252.00
	1996	15	04D	3.00	63	189.00
	1996	17	04D	2.00	63	126.00
				-----		-----
				33.00		2,079.00
MADIGAN, ANDREA M.	1996	03	04D	6.00	63	378.00
	1996	04	04D	16.00	63	1,008.00
	1996	05	04D	5.00	63	315.00
	1996	06	04D	1.00	63	63.00
	1996	08	04D	3.00	63	189.00
	1996	09	04D	1.00	63	63.00
	1996	15	04D	4.00	63	252.00

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
MADIGAN, ANDREA M.	1996	17	04D	2.00	63	126.00
	1996	18	04D	6.00	63	378.00
	1996	19	04D	1.00	63	63.00
	1996	22	04D	10.00	63	630.00
	1996	23	04D	5.00	63	315.00
	1996	24	04D	1.00	63	63.00
	1996	26	04D	2.00	63	126.00
				-----		-----
				63.00		3,969.00
MARSHALL, MARK A.	1996	AP	04D	24.00	63	1,512.00
	1996	FB	04D	7.00	63	441.00
	1996	JA	04D	5.00	63	315.00
	1996	JN	04D	1.00	63	63.00
	1996	MY	04D	1.00	63	63.00
	1996	NO	04D	3.00	63	189.00
	1996	OC	04D	17.00	63	1,071.00
				-----		-----
				58.00		3,654.00
OSTEEN, WILLIAM N.	1996	06	04D	7.00	63	441.00
	1996	15	04D	8.00	63	504.00
	1996	16	04D	5.00	63	315.00
				-----		-----
				20.00		1,260.00
WELLMAN, LYNN H.	1996	12	04D	4.00	63	252.00
				-----		-----
				4.00		252.00
WINTER, BETTY G.	1996	03	04D	5.00	63	315.00
	1996	04	04D	4.00	63	252.00
	1996	15	04D	8.00	63	504.00
	1996	16	04D	2.00	63	126.00
	1996	18	04D	11.00	63	693.00
	1996	19	04D	1.00	63	63.00
				-----		-----
				31.00		1,953.00
WOOLHEATER, TIMOTHY R.	1996	01	04D	20.00	63	1,260.00

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
WOOLHEATER, TIMOTHY R.	1996	02	04D	20.00	63	1,260.00
	1996	03	04D	17.00	63	1,071.00
	1996	04	04D	27.00	63	1,701.00
	1996	05	04D	18.00	63	1,134.00
	1996	06	04D	11.00	63	693.00
	1996	07	04D	1.00	63	63.00
	1996	08	04D	42.00	63	2,646.00
	1996	09	04D	11.00	63	693.00
	1996	10	04D	21.00	63	1,323.00
	1996	11	04D	13.50	63	850.50
	1996	12	04D	15.50	63	976.50
	1996	13	04D	24.50	63	1,543.50
	1996	14	04D	9.00	63	567.00
	1996	15	04D	8.00	63	504.00
	1996	16	04D	4.50	63	283.50
	1996	17	04D	12.50	63	787.50
	1996	18	04D	24.00	63	1,512.00
	1996	19	04D	27.00	63	1,701.00
	1996	20	04D	5.00	63	315.00
	1996	21	04D	15.00	63	945.00
	1996	22	04D	15.00	63	945.00
	1996	23	04D	25.00	63	1,575.00
	1996	24	04D	25.00	63	1,575.00
	1996	25	04D	8.00	63	504.00
	1996	26	04D	18.00	63	1,134.00
				-----		-----
				437.50		27,562.50
				-----		-----
Total Fiscal Year 1996:				678.25		42,729.75
				-----		-----
BARRERA, NOELIA	1997	18	04D	2.00	63	126.00
				-----		-----
				2.00		126.00
				-----		-----
BENJAMIN, DEBRA S.	1997	20	04D	2.00	63	126.00
	1997	21	04D	2.00	63	126.00
	1997	22	04D	4.00	63	252.00
	1997	25	04D	1.00	63	63.00
				-----		-----
				9.00		567.00

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
DORSEY, CAROL E.	1997	17	04D	35.00	63	2,205.00
	1997	18	04D	25.00	63	1,575.00
				-----		-----
				60.00		3,780.00
JACKSON, FELICIA G.	1997	23	04D	4.00	63	252.00
	1997	27	04D	3.00	63	189.00
				-----		-----
				7.00		441.00
KOPOREC, KEVIN P.	1997	12	04D	2.00	63	126.00
				-----		-----
				2.00		126.00
MAYWEATHER, ANN	1997	13	04D	1.00	63	63.00
				-----		-----
				1.00		63.00
WINTER, BETTY G.	1997	20	04D	5.00	63	315.00
	1997	21	04D	4.00	63	252.00
	1997	22	04D	2.00	63	126.00
				-----		-----
				11.00		693.00
WOOLHEATER, TIMOTHY R.	1997	01	04D	6.00	63	378.00
	1997	02	04D	5.00	63	315.00
	1997	03	04D	22.50	63	1,417.50
	1997	04	04D	6.00	63	378.00
	1997	05	04D	1.00	63	63.00
	1997	07	04D	10.00	63	630.00
	1997	08	04D	4.00	63	252.00
	1997	09	04D	1.00	63	63.00
	1997	10	04D	2.50	63	157.50
	1997	11	04D	1.00	63	63.00
	1997	12	04D	1.00	63	63.00
	1997	13	04D	4.50	63	283.50
	1997	14	04D	0.50	63	31.50
	1997	15	04D	3.00	63	189.00
	1997	18	04D	1.00	63	63.00
	1997	19	04D	1.00	63	63.00

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
WOOLHEATER, TIMOTHY R.	1997	20	04D	5.00	63	315.00
	1997	22	04D	2.00	63	126.00
				-----		-----
				77.00		4,851.00
				-----		-----
Total Fiscal Year 1997:				169.00		10,647.00
				-----		-----
BARFIELD, CONNIE RENEE	1998	01	04D	2.00	63	126.00
				-----		-----
				2.00		126.00
BENJAMIN, DEBRA S.	1998	01	04D	3.00	63	189.00
	1998	02	04D	7.00	63	441.00
	1998	16	04D	24.00	63	1,512.00
	1998	17	04D	8.00	63	504.00
	1998	18	04D	6.00	63	378.00
	1998	19	04D	2.00	63	126.00
				-----		-----
				50.00		3,150.00
DORSEY, CAROL E.	1998	19	04D	12.00	63	756.00
				-----		-----
				12.00		756.00
FARRIER, BRIAN G.	1998	01	04D	3.00	63	189.00
	1998	02	04D	2.00	63	126.00
	1998	03	04D	4.00	63	252.00
	1998	04	04D	5.00	63	315.00
	1998	16	04D	10.00	63	630.00
	1998	18	04D	1.00	63	63.00
	1998	23	04D	2.00	63	126.00
				-----		-----
				27.00		1,701.00
FORMARO, RANDY P.	1998	20	04D	2.00	63	126.00
				-----		-----
				2.00		126.00
FRIDAY, NATASHA	1998	18	04D	1.00	63	63.00
				-----		-----
				1.00		63.00

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
JACKSON, FELICIA G.	1998	01	04D	16.00	63	1,008.00
	1998	02	04D	10.00	63	630.00
				-----		-----
				26.00		1,638.00
MAYWEATHER, ANN	1998	24	04D	2.00	63	126.00
				-----		-----
				2.00		126.00
ROTH, MARGARET A.	1998	18	04D	2.00	63	126.00
				-----		-----
				2.00		126.00
WRIGHT, KATHLEEN	1998	22	04D	7.00	63	441.00
	1998	23	04D	9.00	63	567.00
	1998	25	04D	2.00	63	126.00
	1998	26	04D	4.00	63	252.00
				-----		-----
				22.00		1,386.00
				-----		-----
Total Fiscal Year 1998:				146.00		9,198.00
				-----		-----
MAYWEATHER, ANN	1999	01	04D	2.00	63	126.00
	1999	02	04D	1.00	63	63.00
	1999	03	04D	2.00	63	126.00
	1999	10	04D	3.00	63	189.00
	1999	15	04D	17.00	63	1,071.00
	1999	17	04D	1.00	63	63.00
	1999	18	04D	3.00	63	189.00
				-----		-----
				29.00		1,827.00
STERLING, BLAKE D.	1999	02	04D	22.00	63	1,386.00
	1999	03	04D	36.00	63	2,268.00
	1999	04	04D	18.00	63	1,134.00
				-----		-----
				76.00		4,788.00
WRIGHT, KATHLEEN	1999	01	04D	0.00	63	0.00

FINAL IFMS RECONCILIATION PENDING

EPA INDIRECT COSTS  
 MONARCH TILE, AL SITE ID = 04 QJ

FROM PAY PERIOD 01 OF FISCAL YEAR 1981  
 THROUGH PAY PERIOD 12 OF FISCAL YEAR 2000

Employee Name	Fiscal Year	Pay Period	Org Code	Payroll Hours	Ind. Rate	Indirect Costs
WRIGHT, KATHLEEN	1999	03	04D	0.00	63	0.00
	1999	04	04D	0.00	63	0.00
	1999	05	04D	7.00	63	441.00
	1999	06	04D	0.00	63	0.00
	1999	08	04D	3.00	63	189.00
	1999	09	04D	0.00	63	0.00
	1999	10	04D	10.00	63	630.00
	1999	11	04D	0.00	63	0.00
				-----		-----
				20.00		1,260.00
				-----		-----
Total Fiscal Year 1999:				125.00		7,875.00
				-----		-----
WRIGHT, KATHLEEN	2000	03	04D	4.00	63	252.00
	2000	12	04D	3.00	63	189.00
				-----		-----
				7.00		441.00
				-----		-----
Total Fiscal Year 2000:				7.00		441.00
				-----		-----
EPA INDIRECT COSTS				-----		-----
				2,583.25	\$	162,730.75
				=====		=====



FINAL IFMS RECONCILIATION PENDING

REGIONAL TRAVEL COSTS  
 MONARCH TILE, AL SITE ID = 04 QJ

FROM 10/01/1980 THROUGH 03/31/2000

Name	Travel Voucher Number	Treasury Schedule	Treasury Schedule Date	Travel Cost
CARLTON, ROGER E.	9504DS0103		02/10/1995	498.22
ENVIRONMENTAL ENGINEER	9504DS0103		02/14/1995	548.99
	9504DS0103		02/14/1995	50.77
				-----
				1097.98
GUTHRIE, DIANE ALFORD	9504DS0093		02/14/1995	694.74
ENVIRONMENTAL ENGINEER	9504DS0093		02/14/1995	694.74
				-----
				1389.48
MASTERS, ARTHUR E.	9504DS0230		06/09/1995	167.10
STUDENT TRAINEE	9504DS0230	A95160	06/13/1995	167.10
				-----
				334.20
MILLER, HERBERT E., JR.	000T070110		12/17/1993	314.44
CIVIL INVESTIGATOR	0TRT070110		12/17/1993	381.00
				-----
				695.44
MOORE, DAVID M.	000T076103		03/29/1994	93.46
ATTORNEY-ADVISOR	000T079093		08/02/1994	22.50
				-----
				115.96
SPURLIN, MAX S.	000T071709		09/17/1993	178.00
ENVIRONMNTAL ENGINEER				-----
				178.00
STERLING, BLAKE D.	9904DC9002		11/30/1998	238.39
CIVIL INVESTIGATOR				-----
				238.39
VAUGHN-WRIGHT, DEBORAH	000T965678		06/08/1992	40.66
ENVIRONMENTAL SCIENTIST	0TRT965678		06/08/1992	9.15
				-----
				49.81
WINTER, BETTY G.	9504DS0107		02/14/1995	210.72
COMMUNITY RELATIONS	9504DS0107		02/14/1995	210.72
SPECIALIST				-----
				421.44

FINAL IFMS RECONCILIATION PENDING

REGIONAL TRAVEL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM 10/01/1980 THROUGH 03/31/2000

Name	Travel Voucher Number	Treasury Schedule	Treasury Schedule Date	Travel Cost
WOOLHEATER, TIMOTHY R.	000T078029		02/16/1994	93.46
	9504DS0108		02/14/1995	341.18
	000T866365		02/14/1995	25.75
	9504DS0108		02/14/1995	341.18
	9604DS0035		03/15/1996	13.23
	9704DS0014		11/29/1996	210.26
	9704DS0014	ACHA9633	11/29/1996	210.26
				-----
				1235.32

REGIONAL TRAVEL COSTS

-----  
\$ 5,756.02  
=====

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FINAL IFMS RECONCILIATION PENDING

HEADQUARTERS TRAVEL COSTS  
MONARCH TILE, AL SITE ID = 04 QJ

FROM 10/01/1980 THROUGH 03/31/2000

Name	Travel Voucher Number	Treasury Schedule	Treasury Schedule Date	Travel Cost
HEADQUARTERS TRAVEL COSTS				0.00
				=====

FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ  
FROM 10/01/1980 THROUGH 03/31/2000

ALTERNATIVE REMEDIAL CONTRACT SUPPORT (ARCS)

CONTRACTOR : BECHTEL GROUP INC  
CONTRACT NUMBER : 68-W9-0058  
PROJECT OFFICER : DOUGLAS THOMPSON  
DATES OF SERVICE : FROM :01/16/1995 TO :10/25/1995  
SUMMARY OF SERVICE :  
TOTAL COSTS : \$ 18,605.49

DOCUMENTATION : Copies of Applicable Paid Vouchers and Treasury Schedules

VOUCHER NUMBER	VOUCHER DATE	VOUCHER AMOUNT	TREASURY SCHEDULE NUMBER AND DATE	SITE AMOUNT	ANNUAL ALLOCATION
77	03/15/1995	272,689.54	95517 04/17/1995	12,475.68	707.46
80	04/24/1995	376,364.45	95631 05/26/1995	4,439.74	251.76
81	05/15/1995	169,117.18	95667 06/13/1995	-912.35	-51.74
87	11/07/1995	442,748.21	96156 12/04/1995	584.00	26.96
128	08/31/1998	-37,841.48	99065 10/27/1998	-219.59	-11.64
130	09/29/1998	127,476.16	99065 10/27/1998	1,049.07	55.54
138	05/12/1999	1,642,256.94	99585 06/07/1999	200.00	10.60
				17,616.55	988.94

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FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ  
FROM 10/01/1980 THROUGH 03/31/2000

ALTERNATIVE REMEDIAL CONTRACT SUPPORT (ARCS)

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CONTRACTOR : BECHTEL GROUP INC  
CONTRACT NUMBER : 68-W9-0058

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VOUCHER NUMBER	SCHEDULE NUMBER	RATE TYPE	ALLOCATION RATE
77	95517	National- Final	0.056707
80	95631	National- Final	0.056707
81	95667	National- Final	0.056707
87	96156	National- Final	0.046164
128	99065	National- Final	0.052994
130	99065	National- Final	0.052944
138	99585	National- Final	0.052994

FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ  
FROM 10/01/1980 THROUGH 03/31/2000

ENVIRONMENTAL SERVICES ASSISTANCE TEAMS (ESAT)

CONTRACTOR : ICF TECHNOLOGY INCORPORATED  
CONTRACT NUMBER : 68-D1-0135  
PROJECT OFFICER : JAMES MCMASTER  
DATES OF SERVICE : FROM :01/01/1995 TO :06/23/1995  
SUMMARY OF SERVICE :  
TOTAL COSTS : \$ 2,041.43

DOCUMENTATION : Copies of Applicable Paid Vouchers and Treasury Schedules

VOUCHER NUMBER	VOUCHER DATE	VOUCHER AMOUNT	TREASURY SCHEDULE NUMBER AND DATE	SITE AMOUNT	ANNUAL ALLOCATION
91	02/22/1995	364,038.03	R5455 03/27/1995	58.21	82.76
94	03/24/1995	368,553.36	R5572 05/09/1995	116.59	165.77
103	06/26/1995	362,513.52	R5770 07/24/1995	454.77	646.59
105	08/01/1995	348,960.25	R5856 08/31/1995	216.58	307.93
132	11/20/1996	274,813.15	R7231 12/26/1996	-3.21	-4.56
				842.94	1,198.49

FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ

FROM 10/01/1980 THROUGH 03/31/2000

ENVIRONMENTAL SERVICES ASSISTANCE TEAMS (ESAT)

CONTRACTOR : ICF TECHNOLOGY INCORPORATED

CONTRACT NUMBER : 68-D1-0135

VOUCHER NUMBER	SCHEDULE NUMBER	RATE TYPE	ALLOCATION RATE
91	R5455	National- Provisional	1.421789
94	R5572	National- Provisional	1.421789
103	R5770	National- Provisional	1.421789
105	R5856	National- Provisional	1.421789
132	R7231	National- Provisional	1.421789

FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ  
FROM 10/01/1980 THROUGH 03/31/2000

FIELD INVESTIGATION TEAM (FIT) CONTRACT

CONTRACTOR : NUS  
CONTRACT NUMBER : 68-01-7346  
PROJECT OFFICER : TIMOTHY FONTAINE  
DATES OF SERVICE : FROM :01/01/1990 TO :11/20/1991  
SUMMARY OF SERVICE :  
TOTAL COSTS : \$ 259.87

DOCUMENTATION : Copies of Applicable Paid Vouchers and Treasury Schedules

VOUCHER NUMBER	VOUCHER DATE	VOUCHER AMOUNT	TREASURY SCHEDULE NUMBER AND DATE	SITE AMOUNT	ANNUAL ALLOCATION
67	01/27/1992	614,766.32	R2332 03/09/1992	94.90	115.13
72	05/15/1992	525,948.51	R2563 06/15/1992	22.52	27.32
				117.42	142.45



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FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ  
FROM 10/01/1980 THROUGH 03/31/2000

FIELD INVESTIGATION TEAM (FIT) CONTRACT

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CONTRACTOR : NUS

CONTRACT NUMBER : 68-01-7346

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VOUCHER NUMBER	SCHEDULE NUMBER	RATE TYPE	ALLOCATION RATE
67	R2332	Region - Final	1.213195
72	R2563	Region - Final	1.213195

FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ  
FROM 10/01/1980 THROUGH 03/31/2000

INTERAGENCY AGREEMENT (IAG)

FEDERAL AGENCY : DEPARTMENT OF JUSTICE

IAG NUMBER : DW15796801

PROJECT OFFICER :

DATES OF SERVICE : FROM : / / TO : / /

SUMMARY OF SERVICE :

TOTAL COSTS : \$ 2,870.61

DOCUMENTATION : Copies of Applicable Paid Vouchers and Treasury Schedules

VOUCHER NUMBER	VOUCHER DATE	VOUCHER AMOUNT	TREASURY SCHEDULE NUMBER AND DATE	SITE AMOUNT
/	/	0.00	27998410 03/10/1999	1,089.39
/	/	0.00	27998409 03/10/1999	98.10
/	/	0.00	27998411 03/10/1999	230.25
/	/	0.00	27998406 03/11/1999	60.03
/	/	0.00	27991190 07/16/1999	53.64
/	/	0.00	27991211 09/03/1999	1,120.41
/	/	0.00	27991190 09/07/1999	194.94
/	/	0.00	27005570 01/20/2000	22.71
/	/	0.00	27005513 01/21/2000	1.14
				-----
				2,870.61

FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ  
FROM 10/01/1980 THROUGH 03/31/2000

OTHER EXPENDITURES

CONTRACTOR : AGENCY OF TOXIC SUBSTANCES AND DISEASE  
CONTRACT NUMBER : ATSDR  
PROJECT OFFICER : BETTY N. JONES  
DATES OF SERVICE : FROM :10/01/1988 TO :05/10/1997  
SUMMARY OF SERVICE :  
TOTAL COSTS : \$ 11,141.72

DOCUMENTATION : Copies of Applicable Paid Vouchers and Treasury Schedules

VOUCHER NUMBER	VOUCHER DATE	VOUCHER AMOUNT	TREASURY SCHEDULE NUMBER AND DATE	SITE AMOUNT
070397QJ	07/03/1997	11,141.72	07/03/1997	11,141.72
				-----
				11,141.72

FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ  
FROM 10/01/1980 THROUGH 03/31/2000

OTHER EXPENDITURES

CONTRACTOR : HUGHES STX CORPORATION  
CONTRACT NUMBER : 68-C3-0367  
PROJECT OFFICER : JOAN BOZIK  
DATES OF SERVICE : FROM :04/01/1994 TO :09/30/1994  
SUMMARY OF SERVICE :  
TOTAL COSTS : \$ 7,502.30

DOCUMENTATION : Copies of Applicable Paid Vouchers and Treasury Schedules

VOUCHER NUMBER	VOUCHER DATE	VOUCHER AMOUNT	TREASURY SCHEDULE NUMBER AND DATE	SITE AMOUNT	ANNUAL ALLOCATION
4	02/07/1994	119,387.25	R4496 03/10/1994	343.77	134.47
5	03/07/1994	98,493.82	R4496 04/07/1994	715.95	280.05
6	04/08/1994	105,679.17	R4564 05/06/1994	2,008.87	785.78
7	05/06/1994	81,847.09	R4632 06/03/1994	1,727.71	675.80
8	06/06/1994	89,279.53	R4711 07/11/1994	530.56	207.53
9	07/07/1994	93,361.03	R4787 08/09/1994	19.24	7.53
12.02	01/25/1995	16,154.71	R5426 03/17/1995	46.75	18.29
				5,392.85	2,109.45

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REPORT DATE: 04/26/2000

FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ  
FROM 10/01/1980 THROUGH 03/31/2000

OTHER EXPENDITURES

CONTRACTOR : HUGHES STX CORPORATION

CONTRACT NUMBER : 68-C3-0367

VOUCHER NUMBER	SCHEDULE NUMBER	RATE TYPE	ALLOCATION RATE
4	R4496	National- Provisional	0.391155
5	R4496	National- Provisional	0.391155
6	R4564	National- Provisional	0.391155
7	R4632	National- Provisional	0.391155
8	R4711	National- Provisional	0.391155
9	R4787	National- Provisional	0.391155
12.02	R5426	National- Provisional	0.391155

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REPORT DATE: 04/26/2000

FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ  
FROM 10/01/1980 THROUGH 03/31/2000

OTHER EXPENDITURES

CONTRACTOR : ROCKY MOUNTAIN BANKCARD, INC  
CONTRACT NUMBER : 95BK050275  
PROJECT OFFICER : BETTY WINTER  
DATES OF SERVICE : FROM :04/17/1995 TO :04/17/1995  
SUMMARY OF SERVICE :  
TOTAL COSTS : \$ 818.00

DOCUMENTATION : Copies of Applicable Paid Vouchers and Treasury Schedules

VOUCHER NUMBER	VOUCHER DATE	VOUCHER AMOUNT	TREASURY SCHEDULE NUMBER AND DATE	SITE AMOUNT
95BK050275	04/17/1995	818.00	0495 05/08/1995	818.00
				----- 818.00

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FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ  
FROM 10/01/1980 THROUGH 03/31/2000

OTHER EXPENDITURES

CONTRACTOR : ROCKY MOUNTAIN BANKCARD, INC  
CONTRACT NUMBER : 96BK090275  
PROJECT OFFICER : BETTY WINTER  
DATES OF SERVICE : FROM :06/18/1996 TO :06/18/1996  
SUMMARY OF SERVICE :  
TOTAL COSTS : \$ 1,122.75

DOCUMENTATION : Copies of Applicable Paid Vouchers and Treasury Schedules

VOUCHER NUMBER	VOUCHER DATE	VOUCHER AMOUNT	TREASURY SCHEDULE NUMBER AND DATE	SITE AMOUNT
96BK090275	06/18/1996	1,122.75	061896 07/24/1996	1,122.75
				-----
				1,122.75

FINAL IFMS RECONCILIATION PENDING

MONARCH TILE, AL SITE ID = 04 QJ  
FROM 10/01/1980 THROUGH 03/31/2000

TECHNICAL ASSISTANCE TEAM (TAT) CONTRACT

CONTRACTOR : DYNCORP VIAR  
CONTRACT NUMBER : 68-W2-0030  
PROJECT OFFICER : DANIEL THORNTON  
DATES OF SERVICE : FROM :08/06/1993 TO :09/03/1993  
SUMMARY OF SERVICE :  
TOTAL COSTS : \$ 974.50

DOCUMENTATION : Copies of Applicable Paid Vouchers and Treasury Schedules

VOUCHER NUMBER	VOUCHER DATE	VOUCHER AMOUNT	TREASURY SCHEDULE NUMBER AND DATE	SITE AMOUNT	ANNUAL ALLOCATION
10	09/20/1993	170,943.78	R4122 11/15/1993	510.45	0.00
11	10/20/1993	172,141.28	R4147 11/23/1993	464.05	0.00
				974.50	0.00